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July 20, 2006

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

FROM: George O. Saile, Reg. No. 19,572
28 Davis Avenue
Poughkeepsie, N.Y. 12603

SUBJECT: Serial #: 10/041,044
File Date: 01/09/2002
Inventor: Lim, Y.C.
Examiner: Do, Chat C.
Art Unit: 2193
Title: New Filter Bank for Graphics Equalizer Implementation

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08/16/06

RESPONSE TO FINAL OFFICE ACTION

This is in response to the office action dated June 23, 2006. Please amend the above-identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on August 3, 2006.

Signature  8/3/06

Stephen B. Ackerman, Reg. No. 37,761